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Attorneys for Cathay United Bank

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	<b>Case No. 08-13555 (JMP)</b>
<b>In re</b>	:	
	:	<b>Chapter 11</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:	
	:	<b>(Jointly Administered)</b>
<b>Debtors.</b>	:	
-----X	:	

**CERTIFICATE OF SERVICE**

I, David W. Parham, an attorney, hereby certifies that a true and correct copy of the Affidavit of Po-Hsiung, Li in Support of Cathay United Bank's Response in Opposition to Debtors' Fortieth Omnibus Objection to Claims (Late-Filed Claims) as to Claim No. 35181 and Motion to Have Claim No. 35181 Deemed Timely Filed was served via First-Class U.S. Mail on the 17th day of March, 2011, upon the parties set forth on the annexed Service List.

/s/ David W. Parham  
David W. Parham

**SERVICE LIST**

Chambers of the Honorable James M. Peck  
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